

Deloitte Transactions and Business Analytics LLP
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Keith Adams

Valuation and Discovery Services Provider

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

WESTINGHOUSE ELECTRIC COMPANY
LLC, *et al.*,¹

Debtors.

Chapter 11

Case No. 17-10751 (MEW)

(Jointly Administered)

**FIRST INTERIM FEE APPLICATION OF DELOITTE TRANSACTIONS AND
BUSINESS ANALYTICS LLP FOR COMPENSATION FOR SERVICES RENDERED
AND REIMBURSEMENT OF EXPENSES INCURRED AS VALUATION AND
DISCOVERY SERVICES PROVIDER TO THE DEBTORS FOR THE PERIOD
FROM MARCH 29, 2017 THROUGH JULY 31, 2017**

Name of Applicant:	Deloitte Transactions and Business Analytics LLP
Authorized to Provide Services as:	Valuation and Discovery Services Provider
Date of Retention:	<i>Nunc Pro Tunc</i> to March 29, 2017
Period for which Compensation and Reimbursement is Sought:	March 29, 2017 through July 31, 2017
Amount of Compensation Sought as Actual, Reasonable, and Necessary:	\$100,059.66
Amount of Expense Reimbursement Sought:	\$0.00
Total Amount of Fees and Expense Reimbursement Sought as Actual, Reasonable and Necessary (100%):	<u>\$100,059.66</u>

This is (a)n: ____ monthly X interim ____ final application

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, if any, are: Westinghouse Electric Company LLC (0933), CE Nuclear Power International, Inc. (8833), Fauske and Associates LLC (8538), Field Services, LLC (2550), Nuclear Technology Solutions LLC (1921), PaR Nuclear Holding Co., Inc. (7944), PaR Nuclear, Inc. (6586), PCI Energy Services LLC (9100), Shaw Global Services, LLC (0436), Shaw Nuclear Services, Inc. (6250), Stone & Webster Asia Inc. (1348), Stone & Webster Construction Inc. (1673), Stone & Webster International Inc. (1586), Stone & Webster Services LLC (5448), Toshiba Nuclear Energy Holdings (UK) Limited (N/A), TSB Nuclear Energy Services Inc. (2348), WEC Carolina Energy Solutions, Inc. (8735), WEC Carolina Energy Solutions, LLC (2002), WEC Engineering Services Inc. (6759), WEC Equipment & Machining Solutions, LLC (3135), WEC Specialty LLC (N/A), WEC Welding and Machining, LLC (8771), WECTEC Contractors Inc. (4168), WECTEC Global Project Services Inc. (8572), WECTEC LLC (6222), WECTEC Staffing Services LLC (4135), Westinghouse Energy Systems LLC (0328), Westinghouse Industry Products International Company LLC (3909), Westinghouse International Technology LLC (N/A), and Westinghouse Technology Licensing Company LLC (5961). The Debtors' principal offices are located at 1000 Westinghouse Drive, Cranberry Township, Pennsylvania 16066.

PRIOR MONTHLY FEE STATEMENTS FILED

Date Filed Docket No.	Period Covered	Amounts Requested		Amounts Approved/ Pending Approval		Holdback Amounts
		Fees	Expenses	Fees (80%)	Expenses (100%)	Fees (20%)
9/8/2017 #1334	3/29/17 – 6/30/17	\$56,571.82	\$0.00	\$45,257.46	\$0.00	\$11,314.36
9/14/2017 #1361	7/01/17 – 7/31/17	\$43,487.84	\$0.00	\$34,790.27	\$0.00	\$8,697.57
Totals		\$100,059.66	\$0.00	\$80,047.73	\$0.00	\$20,011.93

CUMULATIVE TIME SUMMARY

For the Period of March 29, 2017 through July 31, 2017

Name	Position	Total Hours	Hourly Rate	Total Fees
Adams, Keith	Partner/Principal	4.20	\$640	\$2,688.00
Moss, Kevin	Partner/Principal	1.50	\$640	\$960.00
Hannagan, Peter	Sr. Manager	1.20	\$561	\$673.20
Kettles, Sara	Manager	49.60	\$521	\$25,841.60
Savage Jones, Colette	Specialist	1.90	\$473	\$898.70
Cruz, Vinnrique (Nikki)	Sr. Consultant	1.90	\$406	\$771.40
Barrazotto, Chip	Consultant	1.00	\$388	\$388.00
Portocarrero Neyra, Manuel	Consultant	90.90	\$388	\$35,269.20
Ramakrishnan, Swetha	Consultant	32.60	\$388	\$12,648.80
Amey, Felix	Associate	0.30	\$340	\$102.00
Knowles, Suzanne	Associate	0.60	\$340	\$204.00
Naga Jayadev, Mokkapat	Associate	1.00	\$340	\$340.00
Tangudu, Praveen	Associate	1.00	\$340	\$340.00
Total Fees		187.70		\$81,124.90

Average Billing Rate: \$432.20

CUMULATIVE FEES BY CATEGORY SUMMARY²

For the Period of March 29, 2017 through July 31, 2017

Valuation Services

Project Categories	Total Hours	Total Fees
Interim Goodwill Impairment Test	181.70	\$78,468.80
Total Fees	181.70	\$78,468.80

Discovery Services

Project Categories	Total Hours	Total Fees
Reports	1.00	\$340.00
Scripts	1.00	\$340.00
Evidence - Logging & Tracking	0.60	\$204.00
Project Management	3.80	\$1,670.10
Technical Support	0.30	\$102.00
User Fees		\$10,115.00
Hosting Fees		\$8,819.76
Total Fees		\$21,590.86

² Pursuant to the *Application of Debtors Pursuant to 11 U. S. C. §§ 327(a) and 328 and Fed. R. Bankr. P 2014(a) and 2016, and Local Rules 2014-1 and 2016-1 for Authority to Employ and Retain Deloitte Transactions and Business Analytics LLP as Valuation and Discovery Services Provider Nunc Pro Tunc to the Petition Date* (the “DTBA Retention Application”), DTBA provides certain e-discovery services to the Debtors that may be billed according to different metrics than hourly rates, as set forth in Appendix B to the Engagement Letter (as such term is defined in the DTBA Retention Application).

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

WESTINGHOUSE ELECTRIC COMPANY
LLC, *et al.*,¹

Debtors.

| Chapter 11

| Case No. 17-10751 (MEW)

(Jointly Administered)

**FIRST INTERIM FEE APPLICATION OF DELOITTE TRANSACTIONS AND
BUSINESS ANALYTICS LLP FOR COMPENSATION FOR SERVICES RENDERED
AND REIMBURSEMENT OF EXPENSES INCURRED AS VALUATION AND
DISCOVERY SERVICES PROVIDER TO THE DEBTORS FOR THE PERIOD
FROM MARCH 29, 2017 THROUGH JULY 31, 2017**

Deloitte Transactions and Business Analytics LLP (“DTBA” or the “Applicant”), valuation and discovery services provider to the above-captioned debtors and debtors-in-possession (collectively, the “Debtors”) in these chapter 11 cases, hereby seeks allowance of compensation and reimbursement of expenses pursuant to sections 330 and 331 of title 11 of the United States Code (the “Bankruptcy Code”), rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and rule 2016-1 of the Local Rules of the United States Bankruptcy Court for the Southern District of New York (the “Local Rules”), for the period commencing March 29, 2017 through and including July 31, 2017 (the “Application Period”). In support of this fee application (the “Application”), DTBA respectfully represents as follows:

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, if any, are: Westinghouse Electric Company LLC (0933), CE Nuclear Power International, Inc. (8833), Fauske and Associates LLC (8538), Field Services, LLC (2550), Nuclear Technology Solutions LLC (1921), PaR Nuclear Holding Co., Inc. (7944), PaR Nuclear, Inc. (6586), PCI Energy Services LLC (9100), Shaw Global Services, LLC (0436), Shaw Nuclear Services, Inc. (6250), Stone & Webster Asia Inc. (1348), Stone & Webster Construction Inc. (1673), Stone & Webster International Inc. (1586), Stone & Webster Services LLC (5448), Toshiba Nuclear Energy Holdings (UK) Limited (N/A), TSB Nuclear Energy Services Inc. (2348), WEC Carolina Energy Solutions, Inc. (8735), WEC Carolina Energy Solutions, LLC (2002), WEC Engineering Services Inc. (6759), WEC Equipment & Machining Solutions, LLC (3135), WEC Specialty LLC (N/A), WEC Welding and Machining, LLC (8771), WECTEC Contractors Inc. (4168), WECTEC Global Project Services Inc. (8572), WECTEC LLC (6222), WECTEC Staffing Services LLC (4135), Westinghouse Energy Systems LLC (0328), Westinghouse Industry Products International Company LLC (3909), Westinghouse International Technology LLC (N/A), and Westinghouse Technology Licensing Company LLC (5961). The Debtors’ principal offices are located at 1000 Westinghouse Drive, Cranberry Township, Pennsylvania 16066.

JURISDICTION

1. The Court has subject matter jurisdiction to consider and determine this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

STATUTORY BASIS

2. The statutory predicates for the relief requested herein are: (i) sections 330 and 331 of the Bankruptcy Code; (ii) rule 2016 of the Bankruptcy Rules; (iii) rule 2016-1 of the Local Rules; and (iv) the Compensation Order (as defined below). This Application has been prepared in accordance with General Order M-447, *Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases*, effective as of February 5, 2013 (the “Local Guidelines”), and the *United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330*, effective January 30, 1996 (the “UST Guidelines” and, together with the Local Guidelines, the “Guidelines”). Pursuant to the Guidelines, a certification regarding compliance with the Guidelines is attached hereto as Exhibit B.

BACKGROUND

A. General Background

3. On March 29, 2017 (the “Petition Date”), each of the Debtors commenced a voluntary case under chapter 11 of the Bankruptcy Code. The Debtors are authorized to operate their business and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No trustee, examiner, or statutory committee of creditors has been appointed in these chapter 11 cases.

4. The Debtors’ cases are being jointly administered pursuant to Bankruptcy Rule 1015(b).

B. Interim Compensation and the Retention of DTBA

5. On May 24, 2017, the Court entered the *Order Pursuant to 11 U.S.C. §§ 105(a), 330, 331, Fed. R. Bankr. P. 2016, and Local Rule 2016-1 Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals* [Docket No. 544] (the “Compensation Order”). Pursuant to the terms of the Compensation Order, retained professionals are authorized, among other things, to submit monthly invoices to the Debtors, attorneys for the Debtors, attorneys for the DIP Lenders, attorneys for the statutory unsecured claimholders’ committee, and the United States Trustee (collectively, the “Notice Parties”).

6. On August 11, 2017, the Debtors filed the *Application of Debtors Pursuant to 11 U.S.C. §§ 327(a) and 328, Fed. R. Bankr. P. 2014(a) and 2016, and Local Rules 2014-1 and 2016-1 for Authority to Employ and Retain Deloitte Transactions and Business Analytics LLP as Valuation and Discovery Services Provider to the Debtors Nunc Pro Tunc to the Petition Date* [Docket No. 1128] (the “Retention Application”).

7. On September 5, 2017, the Court approved the Retention Application and DTBA’s retention as valuation and discovery services provider to the Debtors *nunc pro tunc* to the Petition Date [Docket No. 1300] (the “Retention Order”).

PRIOR FEE STATEMENTS FILED

8. On September 8, 2017, DTBA filed its first monthly fee statement for interim allowance and payment of compensation in the amount of \$56,571.82 for the period from March 29, 2017 through June 30, 2017 [Docket No. 1334] (the “First Monthly Statement Period”) pursuant to the Compensation Order, requesting payment for 80% of fees for the First Monthly Statement Period.

9. On September 14, 2017, DTBA filed its second monthly fee statement for interim allowance and payment of compensation in the amount of \$43,487.84 for the period from July 1, 2017 through July 31, 2017 [Docket No. 1361] (the “Second Monthly Statement Period”) pursuant to the Compensation Order, requesting payment for 80% of fees for the Second Monthly Statement Period.

RELIEF REQUESTED

10. By this Application and pursuant to the terms and conditions set forth in the Engagement Letter (as defined in the Retention Application), DTBA requests compensation of 100% of its total fees in the amount of \$100,059.66 incurred during the Application Period. DTBA submits this Application in accordance with the Compensation Order and the Retention Order. All services for which DTBA requests compensation were performed for, or on behalf of, the Debtors.

BASIS FOR RELIEF

11. This Application is the first interim fee application submitted by DTBA in these cases. By this Application, DTBA requests the approval of fees in the amount of \$100,059.66 incurred during the Application Period. The Applicant maintains computerized records of the time expended in the rendering of the professional services required by the Debtors. These records are maintained in the ordinary course of the Applicant's business. A detailed statement of hours spent rendering professional services to the Debtors, in support of DTBA's request of compensation for fees incurred during the Application Period, is attached hereto as Exhibit A. Exhibit A (i) identifies the professionals and paraprofessionals that rendered services in each project category; and (ii) describes each service such professional or paraprofessional performed.

12. DTBA did not incur any reimbursable expenses during the Application Period.

13. The monthly statements submitted by the Applicant for the First Monthly Statement Period and the Second Monthly Statement Period are subject to a 20% holdback provided for in the Compensation Order. The aggregate amount of the Applicant's holdback during the Application Period is \$20,011.93. DTBA respectfully requests, in connection with the relief requested herein, that the Court allow this holdback amount on an interim basis pursuant to sections 330 and 331 of the Bankruptcy Code and authorize the Debtors to satisfy such amounts.

14. No agreement or understanding exists between DTBA and any nonaffiliated or unrelated person or persons for the sharing of compensation received or to be received for professional services rendered in or in connection with these cases.

DESCRIPTION OF SERVICES RENDERED

15. DTBA served or advised the Debtors in the following areas throughout the Application Period. Detailed descriptions of these services, the amount of fees incurred, and the amount of hours spent providing services throughout the Application Period are also provided in the attached Exhibit.

Discovery Services

Hours 6.70, Amount \$2,656.10, plus Hosting Fees of \$18,934.76 for a Total of \$21,590.86

- During the Application Period, DTBA provided document review and electronic discovery services, including the collection of data, and processing, hosting and production of data, in connection with the purchase price adjustment related to the Debtors' acquisition of outstanding equity interests of certain entities.

Valuation Services

Hours 187.70, Amount \$78,468.80

- During the Application Period, DTBA assisted and advised the Debtors with their recognition and measurement of the fair value of certain businesses, assets, and liabilities, for financial reporting and tax planning purposes;
- DTBA assisted the Debtors by performing valuation analyses, and providing advice and recommendations under Accounting Standards Codification ("ASC") 805 (Business Combinations);
- DTBA assisted and advised the Debtors in connection with the Debtors' annual good will impairment testing of certain reporting units and a certain identified intangible asset; and
- DTBA assisted the Debtors by performing related valuation analyses, advice and recommendations under ASC 350 (Intangibles — Goodwill and Other).

ALLOWANCE OF COMPENSATION

16. Because of the benefits realized by the Debtors, the nature of services provided, the amount of work done, the time consumed and the skill required, DTBA requests that it be allowed, on an interim basis, compensation for the professional services rendered during the Application Period in the sum of \$100,059.66.

17. During the Application Period, allowance of compensation in the amount requested would result in a blended hourly billing rate for professionals of approximately \$432.20. The fees charged by DTBA in these cases are billed in accordance with its existing billing structure and procedures in effect during the Application Period.

18. DTBA respectfully submits that the professional services rendered by DTBA on behalf of the Debtors during the Application Period were reasonable, necessary and appropriate to the administration of these chapter 11 cases and related matters.

DTBA'S REQUESTED FEES SHOULD BE ALLOWED BY THIS COURT

19. Section 330 provides that a court may award a professional employed under section 327 of the Bankruptcy Code "reasonable compensation for actual, necessary services rendered . . . and reimbursement for actual, necessary expenses." 11 U.S.C. § 330(a)(1). Section 330 sets forth the criteria for the award of compensation and reimbursement:

In determining the amount of reasonable compensation to be awarded . . . the court shall consider the nature, the extent, and the value of such services, taking into account all relevant factors, including –

- (a) the time spent on such services;
- (b) the rates charged for such services;
- (c) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;
- (d) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed;
- (e) with respect to a professional person, whether the person is board certified or otherwise has demonstrated skill and experience in the bankruptcy field; and
- (f) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. § 330(a)(3).

20. In the instant case, DTBA respectfully submits that the services for which it seeks compensation in this Application Period were necessary for and beneficial to the Debtors and were performed economically, effectively, and efficiently. DTBA further submits that the

compensation requested herein is reasonable in light of the nature, extent, and value of such services to the Debtors and all parties-in-interest. Further, in accordance with the factors enumerated in section 330 of the Bankruptcy Code, the amount of fees requested is fair and reasonable given: (i) the complexity of these cases; (ii) the time expended; (iii) the nature and extent of the services rendered; (iv) the value of such services; and (v) the costs of comparable services other than in a case under the Bankruptcy Code. Accordingly, the approval of the compensation and expense reimbursement sought herein is warranted.

CERTIFICATE OF COMPLIANCE AND WAIVER

21. Finally, as set forth in Exhibit B attached hereto, the undersigned representative of DTBA certifies that DTBA has reviewed the requirements of rule 2016-1 of the Local Rules and that the Application substantially complies with that Local Rule. To the extent that the Application does not comply in all respects with the requirements of Local Rule 2016-1, DTBA believes that such deviations are not material and respectfully requests that any such requirement be waived.

WHEREFORE, DTBA respectfully requests that the Court enter an order: (i) granting the allowance, on an interim basis, of compensation for professional services rendered to the Debtor during the Application Period in the amount of \$100,059.66, which represents 100% of the total compensation for professional services rendered during the Application Period; (ii) authorizing and directing the Debtors to pay all the 20% of compensation held back in connection with the monthly invoices; and (iii) granting such other relief as may be just and proper.

Dated: September 14, 2017
Atlanta, GA

Respectfully submitted,

DELOITTE TRANSACTIONS AND
BUSINESS ANALYTICS LLP



Keith Adams
Principal
191 Peachtree Street, Suite 2000
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EXHIBIT A

Westinghouse Electric Company LLC

Deloitte Transactions and Business Analytics LLP

Fees Sorted by Category for the Fee Period

March 29, 2017 - April 30, 2017

Date	Description	Rate	Hours	Fees
<i>Project Management</i>				
03/30/2017				
Savage Jones, Colette	Created searches for the discovery review process	\$473.00	0.7	\$331.10
04/03/2017				
Cruz, Vinnrique (Nikki)	Performed quality control for the discovery email database	\$406.00	0.8	\$324.80
04/04/2017				
Cruz, Vinnrique (Nikki)	Reviewed database permissions for the database of discovery emails	\$406.00	0.5	\$203.00
Cruz, Vinnrique (Nikki)	Updated database permissions for the database of discovery emails	\$406.00	0.6	\$243.60
04/12/2017				
Savage Jones, Colette	Updated relativity search requests for discovery email review	\$473.00	0.5	\$236.50
04/14/2017				
Savage Jones, Colette	Updated email threading search priorities for discovery email review	\$473.00	0.3	\$141.90
04/17/2017				
Savage Jones, Colette	Reviewed machine assisted translation requirements for discovery dispute emails	\$473.00	0.4	\$189.20
Subtotal for Project Management:			3.8	\$1,670.10
<i>Technical Support</i>				
03/29/2017				
Amey, Felix	Draft login emails and sent to users for Relativity access	\$340.00	0.3	\$102.00
Subtotal for Technical Support:			0.3	\$102.00
Total			4.1	\$1,772.10

Recapitulation

Name	Rate	Hours	Fees
Savage Jones, Colette	\$473.00	1.9	\$898.70

Westinghouse Electric Company LLC

Deloitte Transactions and Business Analytics LLP

Fees Sorted by Category for the Fee Period

March 29, 2017 - April 30, 2017

Recapitulation

Name	Rate	Hours	Fees
Cruz, Vinnrique (Nikki)	\$406.00	1.9	\$771.40
Amey, Felix	\$340.00	0.3	\$102.00

Activity	Units	Type	Rate	Total
Hosting Detail				
User Fees	30	User	\$ 85.00	\$ 2,550.00
Hosting Fees	146.9949	GB	\$ 15.00	\$ 2,204.94
Hosting Detail Total				\$ 4,754.94
Invoice Total				\$ 4,754.94

Westinghouse Electric Company LLC

Deloitte Transactions and Business Analytics LLP

Fees Sorted by Category for the Fee Period

May 01, 2017 - May 31, 2017

Date	Description	Rate	Hours	Fees
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Evidence - Logging & Tracking

05/10/2017

Knowles, Suzanne	Logged new media entries for data tapes.	\$340.00	0.6	\$204.00
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Subtotal for Evidence - Logging & Tracking:			0.6	\$204.00
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Total			0.6	\$204.00
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Recapitulation

Name	Rate	Hours	Fees
Knowles, Suzanne	\$340.00	0.6	\$204.00

Activity	Units	Type	Rate	Total
Hosting Detail				
User Fees	30	User	\$ 85.00	\$ 2,550.00
Hosting Fees	146.9949	GB	\$ 15.00	\$ 2,204.94
Hosting Detail Total				\$ 4,754.94
Invoice Total				\$ 4,754.94

Westinghouse Electric Company LLC

Deloitte Transactions and Business Analytics LLP

Fees Sorted by Category for the Fee Period

June 01, 2017 - June 30, 2017

Date	Description	Rate	Hours	Fees
<i>CA - Reports</i>				
06/01/2017				
Naga Jayadev, Mokkupati	Investigated and removed Active Subscriptions for project based reports	\$340.00	1.0	\$340.00
Subtotal for CA - Reports:			1.0	\$340.00
<i>CA - Scripts</i>				
06/01/2017				
Tangudu, Praveen	Updated relativity email searches based on disabled reports	\$340.00	1.0	\$340.00
Subtotal for CA - Scripts:			1.0	\$340.00
<i>Interim Goodwill Impairment Test</i>				
06/01/2017				
Portocarrero Neyra, Manuel	Review client provided data and update valuation model with new data	\$388.00	3.1	\$1,202.80
Portocarrero Neyra, Manuel	Review and analyze updates to Westinghouse Step 1 goodwill Model for 3.31.17 assessment	\$388.00	2.8	\$1,086.40
06/02/2017				
Portocarrero Neyra, Manuel	Update and review latest Westinghouse goodwill valuation model	\$388.00	1.2	\$465.60
06/19/2017				
Ramakrishnan, Swetha	Prepare goodwill testing model by analyzing formulas in the model and recent market data reflected in model.	\$388.00	3.0	\$1,164.00
Ramakrishnan, Swetha	Continue to prepare goodwill testing model.	\$388.00	0.8	\$310.40
06/20/2017				
Portocarrero Neyra, Manuel	Populate financials on goodwill valuation model for Operating Plants Business Reporting Unit	\$388.00	2.6	\$1,008.80
Portocarrero Neyra, Manuel	Update and analyze goodwill valuation model for Operating Plants Business Reporting Unit	\$388.00	3.1	\$1,202.80
Ramakrishnan, Swetha	Review underlying market data of guideline public companies and the formula for discount rate calculation.	\$388.00	1.9	\$737.20

Westinghouse Electric Company LLC

Deloitte Transactions and Business Analytics LLP

Fees Sorted by Category for the Fee Period

June 01, 2017 - June 30, 2017

Date	Description	Rate	Hours	Fees
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Interim Goodwill Impairment Test

06/20/2017

Ramakrishnan, Swetha	Continue to review underlying data and formula for multiple approach.	\$388.00	2.1	\$814.80
Ramakrishnan, Swetha	Review of goodwill testing model to ensure that the excel links, formulas and formatting are correct and consistent across the model.	\$388.00	0.5	\$194.00

06/21/2017

Portocarrero Neyra, Manuel	Update assumptions for Westinghouse goodwill valuation model	\$388.00	1.8	\$698.40
Portocarrero Neyra, Manuel	Analyze Westinghouse goodwill valuation model New Plants and Major Projects Reporting Unit	\$388.00	2.3	\$892.40
Ramakrishnan, Swetha	Continue review of goodwill testing model to analyze model links for correct data and errors in model formula.	\$388.00	3.0	\$1,164.00
Ramakrishnan, Swetha	Update goodwill testing model by incorporating client data.	\$388.00	2.8	\$1,086.40
Ramakrishnan, Swetha	Continue to update and review client data, market data and assumptions in the goodwill valuation model.	\$388.00	1.2	\$465.60

06/22/2017

Portocarrero Neyra, Manuel	Format Westinghouse goodwill valuation model for New Plants and Major Projects Reporting Unit	\$388.00	2.2	\$853.60
Portocarrero Neyra, Manuel	Format Westinghouse goodwill valuation model for Operating Plants Business Reporting Unit	\$388.00	1.3	\$504.40
Ramakrishnan, Swetha	Incorporate feedback from P. Hannagan and M. Portocarrero (Deloitte) in goodwill testing model.	\$388.00	3.0	\$1,164.00
Ramakrishnan, Swetha	Continue to incorporate feedback from P. Hannagan and M. Portocarrero (Deloitte) in goodwill testing model.	\$388.00	2.9	\$1,125.20
Ramakrishnan, Swetha	Continue incorporating feedback from P. Hannagan and M. Portocarrero (Deloitte) in goodwill testing model.	\$388.00	1.1	\$426.80

Westinghouse Electric Company LLC

Deloitte Transactions and Business Analytics LLP

Fees Sorted by Category for the Fee Period

June 01, 2017 - June 30, 2017

Date	Description	Rate	Hours	Fees
<i>Interim Goodwill Impairment Test</i>				
06/26/2017				
Kettles, Sara	Review email correspondences from P. Hannagan, M. Portocarrero Neyra, and S. Ramakrishnan (Deloitte) related to the goodwill impairment test	\$521.00	0.9	\$468.90
Kettles, Sara	Review client data related to the goodwill impairment test to prepare for valuing the Reporting Units	\$521.00	2.9	\$1,510.90
Portocarrero Neyra, Manuel	Update and analyze Westinghouse goodwill valuation model	\$388.00	1.7	\$659.60
06/27/2017				
Adams, Keith	Meeting to discuss Westinghouse goodwill valuation testing around client expectations and timing of draft deliverables with S. Kettles (Deloitte)	\$640.00	0.3	\$192.00
Kettles, Sara	Meeting to discuss updates to Westinghouse goodwill valuation model and timing of draft deliverables with M. Portocarrero Neyra (Deloitte)	\$521.00	0.5	\$260.50
Kettles, Sara	Meeting to discuss Westinghouse goodwill valuation testing around client expectations and timing of draft deliverables with K. Adams (Deloitte)	\$521.00	0.3	\$156.30
Kettles, Sara	Prepare an independent goodwill impairment test model to check calculations in the goodwill valuation models received from from M. Portocarrero Neyra (Deloitte) and S. Ramakrishnan (Deloitte)	\$521.00	0.6	\$312.60
Portocarrero Neyra, Manuel	Meeting to discuss updates to Westinghouse goodwill valuation model and timing of draft deliverables with S. Kettles (Deloitte)	\$388.00	0.5	\$194.00
Portocarrero Neyra, Manuel	Prepare comparisons between Westinghouse goodwill valuation models	\$388.00	2.7	\$1,047.60
06/28/2017				
Kettles, Sara	Draft email correspondences to discuss the goodwill impairment test	\$521.00	0.3	\$156.30

Westinghouse Electric Company LLC

Deloitte Transactions and Business Analytics LLP

Fees Sorted by Category for the Fee Period

June 01, 2017 - June 30, 2017

Date	Description	Rate	Hours	Fees
<i>Interim Goodwill Impairment Test</i>				
06/28/2017				
Kettles, Sara	Complete preparation of an independent goodwill impairment test model to check calculations in the goodwill valuation models received from from M. Portocarrero Neyra (Deloitte) and S. Ramakrishnan (Deloitte)	\$521.00	0.9	\$468.90
Kettles, Sara	Continue to prepare an independent goodwill impairment test model to check calculations in the goodwill valuation models received from from M. Portocarrero Neyra (Deloitte) and S. Ramakrishnan (Deloitte)	\$521.00	1.0	\$521.00
Kettles, Sara	Continuing to prepare an independent goodwill impairment test model to check calculations in the goodwill valuation models received from from M. Portocarrero Neyra (Deloitte) and S. Ramakrishnan (Deloitte)	\$521.00	2.8	\$1,458.80
Portocarrero Neyra, Manuel	Prepare comparisons between the current goodwill impairment valuation model prior goodwill impairment tests to check for consistency.	\$388.00	1.9	\$737.20
Portocarrero Neyra, Manuel	Prepare and compile comparisons between Westinghouse goodwill valuation models	\$388.00	2.4	\$931.20
Ramakrishnan, Swetha	Review and format of goodwill testing model	\$388.00	0.8	\$310.40
06/29/2017				
Kettles, Sara	Review other approaches in the goodwill impairment model and provide comments to M. Portocarrero Neyra and S. Ramakrishnan (Deloitte) regarding same	\$521.00	2.6	\$1,354.60

Westinghouse Electric Company LLC

Deloitte Transactions and Business Analytics LLP

Fees Sorted by Category for the Fee Period

June 01, 2017 - June 30, 2017

Date	Description	Rate	Hours	Fees
<i>Interim Goodwill Impairment Test</i>				
06/29/2017				
Kettles, Sara	Draft email correspondence to M. Portocarrero Neyra and S. Ramakrishnan (Deloitte) with feedback and comments regarding the goodwill impairment model	\$521.00	0.3	\$156.30
Kettles, Sara	Review tradename valuation in the goodwill impairment model including providing comments and feedback to M. Portocarrero Neyra and S. Ramakrishnan (Deloitte)	\$521.00	1.6	\$833.60
Kettles, Sara	Draft email correspondence to M. Portocarrero Neyra and S. Ramakrishnan (Deloitte) providing comments on the tradename valuation	\$521.00	0.3	\$156.30
Kettles, Sara	Review discounted cash flow analysis for the reporting units and provide comments to M. Portocarrero Neyra and S. Ramakrishnan (Deloitte)	\$521.00	0.9	\$468.90
Kettles, Sara	Continue to review the discount rate analysis of the reporting units and provide comments to M. Portocarrero Neyra (Deloitte) and S. Ramakrishnan (Deloitte)	\$521.00	2.3	\$1,198.30
Portocarrero Neyra, Manuel	Continue to make revisions and edits on the Westinghouse 3.31.17 goodwill valuation model for Operating Plants Business Reporting Unit	\$388.00	1.1	\$426.80
Portocarrero Neyra, Manuel	Make edits on the Westinghouse valuation model for Operating Plants Business Reporting Unit	\$388.00	0.9	\$349.20
Portocarrero Neyra, Manuel	Make revisions and edits on the Westinghouse 3.31.17 goodwill valuation model for Operating Plants Business Reporting Unit	\$388.00	2.5	\$970.00
Ramakrishnan, Swetha	Continue to compare Client developed projections of revenue and expenses to similar projections for guideline public companies.	\$388.00	0.7	\$271.60

Westinghouse Electric Company LLC

Deloitte Transactions and Business Analytics LLP

Fees Sorted by Category for the Fee Period

June 01, 2017 - June 30, 2017

Date	Description	Rate	Hours	Fees
<i>Interim Goodwill Impairment Test</i>				
06/29/2017				
Ramakrishnan, Swetha	Compare Client developed projections of revenue and expenses to similar projections for guideline public companies.	\$388.00	3.0	\$1,164.00
06/30/2017				
Kettles, Sara	Review supporting files for the goodwill test model provided by M. Portocarrero Neyra and S. Ramakrishnan (Deloitte)	\$521.00	0.6	\$312.60
Kettles, Sara	Continue to review the supporting files for the goodwill test model including providing comments to M. Portocarrero Neyra and S. Ramakrishnan (Deloitte)	\$521.00	2.3	\$1,198.30
Kettles, Sara	Review updated goodwill test model from M. Portocarrero Neyra and S. Ramakrishnan (Deloitte) based on my feedback provided	\$521.00	3.1	\$1,615.10
Kettles, Sara	Draft email correspondence to M. Portocarrero Neyra and S. Ramakrishnan (Deloitte) providing updates on the goodwill test model and scheduling meetings for next week	\$521.00	0.3	\$156.30
Portocarrero Neyra, Manuel	Make revisions and edits on the Westinghouse goodwill valuation model for New Plants and Major Projects Reporting Unit	\$388.00	2.1	\$814.80
Ramakrishnan, Swetha	Research recent transactions of Client and Client's competitors.	\$388.00	3.0	\$1,164.00
Ramakrishnan, Swetha	Research recent recent news articles of Client and Client's competitors.	\$388.00	1.6	\$620.80
Ramakrishnan, Swetha	Continue to research recent transactions, industry and recent news articles of Client and Client's competitors.	\$388.00	1.2	\$465.60
Subtotal for Interim Goodwill Impairment Test:			93.6	\$39,650.90
Total			95.6	\$40,330.90

Westinghouse Electric Company LLC**Deloitte Transactions and Business Analytics LLP****Fees Sorted by Category for the Fee Period**

June 01, 2017 - June 30, 2017

Recapitulation

Name	Rate	Hours	Fees
Adams, Keith	\$640.00	0.3	\$192.00
Kettles, Sara	\$521.00	24.5	\$12,764.50
Portocarrero Neyra, Manuel	\$388.00	36.2	\$14,045.60
Ramakrishnan, Swetha	\$388.00	32.6	\$12,648.80
Naga Jayadev, Mokkaapati	\$340.00	1.0	\$340.00
Tangudu, Praveen	\$340.00	1.0	\$340.00

Activity	Units	Type	Rate	Total
Hosting Detail				
User Fees	30	User	\$ 85.00	\$ 2,550.00
Hosting Fees	146.9949	GB	\$ 15.00	\$ 2,204.94
Hosting Detail Total				\$ 4,754.94
Invoice Total				\$4,754.94

Westinghouse Electric Company LLC

Deloitte Transactions and Business Analytics LLP

Fees Sorted by Category for the Fee Period

July 01, 2017 - July 31, 2017

Date	Description	Rate	Hours	Fees
<i>Interim Goodwill Impairment Test</i>				
07/05/2017				
Adams, Keith	Meeting to discuss Westinghouse goodwill valuation model with S. Kettles and M. Portocarrero Neyra (Deloitte)	\$640.00	1.2	\$768.00
Kettles, Sara	Review updated goodwill valuation model	\$521.00	2.0	\$1,042.00
Kettles, Sara	Continue to review updated goodwill valuation model	\$521.00	1.8	\$937.80
Kettles, Sara	Meeting to discuss Westinghouse goodwill valuation model with K. Adams and M. Portocarrero Neyra (Deloitte)	\$521.00	1.2	\$625.20
Kettles, Sara	Update assumptions in the income and market approaches for the goodwill testing model based on the team meeting with K. Adams and M. Portocarrero Neyra (Deloitte)	\$521.00	2.5	\$1,302.50
Portocarrero Neyra, Manuel	Continued to make edits to goodwill valuation model for Westinghouse valuation model	\$388.00	2.1	\$814.80
Portocarrero Neyra, Manuel	Make edits and review goodwill valuation model for Westinghouse	\$388.00	2.4	\$931.20
Portocarrero Neyra, Manuel	Continue to make edits and review goodwill valuation model for Westinghouse	\$388.00	0.9	\$349.20
Portocarrero Neyra, Manuel	Meeting to discuss Westinghouse goodwill valuation model with K. Adams and S. Kettles (Deloitte)	\$388.00	1.2	\$465.60
07/06/2017				
Adams, Keith	Follow-up meeting to discuss updates made to Westinghouse goodwill valuation model with S. Kettles and M. Portocarrero Neyra (Deloitte)	\$640.00	0.6	\$384.00
Kettles, Sara	Update the goodwill testing model after team meeting related to the Westinghouse valuation model	\$521.00	0.9	\$468.90

Westinghouse Electric Company LLC

Deloitte Transactions and Business Analytics LLP

Fees Sorted by Category for the Fee Period

July 01, 2017 - July 31, 2017

Date	Description	Rate	Hours	Fees
<i>Interim Goodwill Impairment Test</i>				
07/06/2017				
Kettles, Sara	Draft email to J. Hiltz (WEC) to set up meeting with her to discuss initial draft valuation exhibits for interim goodwill impairment test	\$521.00	0.3	\$156.30
Kettles, Sara	Continue to review updates to the goodwill valuation model prior to team meeting regarding Westinghouse valuation model	\$521.00	2.9	\$1,510.90
Kettles, Sara	Follow-up meeting to discuss updates made to Westinghouse goodwill valuation model with K. Adams and M. Portocarrero Neyra (Deloitte)	\$521.00	0.6	\$312.60
Portocarrero Neyra, Manuel	Revise goodwill valuation model including reviewing value calculations and multiples in valuation model	\$388.00	2.1	\$814.80
Portocarrero Neyra, Manuel	Follow-up meeting to discuss updates made to Westinghouse goodwill valuation model with K. Adams and S. Kettles (Deloitte)	\$388.00	0.6	\$232.80
Portocarrero Neyra, Manuel	Format and revise goodwill valuation model for Westinghouse	\$388.00	2.1	\$814.80
Portocarrero Neyra, Manuel	Continue to format and revise valuation model for Westinghouse	\$388.00	1.1	\$426.80
07/07/2017				
Adams, Keith	Meeting with S. Kettles (Deloitte) to discuss updates to the goodwill valuation model	\$640.00	0.3	\$192.00
Kettles, Sara	Meeting with K. Adams (Deloitte) to discuss updates to the goodwill valuation model	\$521.00	0.3	\$156.30
Kettles, Sara	Update goodwill testing model based on additional conversations with C. Weber (WEC)	\$521.00	1.6	\$833.60
Kettles, Sara	Draft email correspondence attaching draft exhibit package of the goodwill impairment testing to the client, C. Weber, J. Hiltz, and D. Evankovich (Westinghouse) for their feedback and review	\$521.00	0.3	\$156.30

Westinghouse Electric Company LLC

Deloitte Transactions and Business Analytics LLP

Fees Sorted by Category for the Fee Period

July 01, 2017 - July 31, 2017

Date	Description	Rate	Hours	Fees
<i>Interim Goodwill Impairment Test</i>				
07/07/2017				
Portocarrero Neyra, Manuel	Analyze goodwill valuation model for Westinghouse	\$388.00	2.8	\$1,086.40
07/10/2017				
Adams, Keith	Meeting to discuss requirements for correctly reporting time on the goodwill impairment engagement to be compliant with bankruptcy court time reporting requirements with P. Hannagan, S. Kettles, M. Portocarrero Neyra, S. Ramakrishnan, T. Wright and M. Polachek (Deloitte)	\$640.00	0.6	\$384.00
Hannagan, Peter	Meeting to discuss requirements for reporting time on the goodwill impairment engagement to be compliant with bankruptcy court time reporting requirements with K. Adams, S. Kettles, M. Portocarrero Neyra, S. Ramakrishnan, T. Wright and M. Polachek (Deloitte)	\$561.00	0.6	\$336.60
Kettles, Sara	Meeting to discuss requirements for reporting time on the goodwill impairment engagement to be compliant with bankruptcy court time reporting requirements with P. Hannagan, K. Adams, M. Portocarrero Neyra, S. Ramakrishnan, T. Wright and M. Polachek (Deloitte)	\$521.00	0.6	\$312.60
Portocarrero Neyra, Manuel	Meeting to discuss requirements for reporting time on the goodwill impairment engagement to be compliant with bankruptcy court time reporting requirements with P. Hannagan, S. Kettles, K. Adams, S. Ramakrishnan, T. Wright and M. Polachek (Deloitte)	\$388.00	0.6	\$232.80
Portocarrero Neyra, Manuel	Review and analyze value conclusions and multiples in goodwill valuation model	\$388.00	2.6	\$1,008.80
Portocarrero Neyra, Manuel	Continue to review and analyze value calculations and multiples in goodwill valuation model	\$388.00	1.1	\$426.80

Westinghouse Electric Company LLC

Deloitte Transactions and Business Analytics LLP

Fees Sorted by Category for the Fee Period

July 01, 2017 - July 31, 2017

Date	Description	Rate	Hours	Fees
<i>Interim Goodwill Impairment Test</i>				
07/12/2017				
Portocarrero Neyra, Manuel	Populate and fill in information relating to goodwill valuation results and methodologies on Westinghouse report.	\$388.00	2.6	\$1,008.80
Portocarrero Neyra, Manuel	Conduct online market research related to general U.S. and global economic trends for Westinghouse goodwill impairment report.	\$388.00	2.6	\$1,008.80
Portocarrero Neyra, Manuel	Continue online research related to the factors and trends in the nuclear industry for Westinghouse goodwill impairment report.	\$388.00	0.6	\$232.80
Portocarrero Neyra, Manuel	Conduct online research related to the factors and trends in the nuclear industry for Westinghouse goodwill impairment report.	\$388.00	2.9	\$1,125.20
07/13/2017				
Barrazotto, Chip	Prepared Index prices from Bloomberg for the Westinghouse goodwill report	\$388.00	1.0	\$388.00
Kettles, Sara	Prepare the framework for the report for the valuation analysis of the goodwill impairment test	\$521.00	1.6	\$833.60
Portocarrero Neyra, Manuel	Populate base template for Westinghouse Report	\$388.00	2.7	\$1,047.60
Portocarrero Neyra, Manuel	Continued populating base template for Westinghouse report.	\$388.00	2.7	\$1,047.60
Portocarrero Neyra, Manuel	Continued populating base template for Westinghouse report.	\$388.00	1.5	\$582.00
Portocarrero Neyra, Manuel	Reviewing and editing Westinghouse report for goodwill impairment test.	\$388.00	2.7	\$1,047.60
07/14/2017				
Portocarrero Neyra, Manuel	Review Westinghouse Report for goodwill impairment test	\$388.00	2.4	\$931.20
07/17/2017				
Kettles, Sara	Review goodwill impairment report and provide feedback and comments to the M. Portocarrero Neyra (Deloitte)	\$521.00	2.9	\$1,510.90

Westinghouse Electric Company LLC

Deloitte Transactions and Business Analytics LLP

Fees Sorted by Category for the Fee Period

July 01, 2017 - July 31, 2017

Date	Description	Rate	Hours	Fees
<i>Interim Goodwill Impairment Test</i>				
07/17/2017				
Kettles, Sara	Continue the review of the goodwill impairment report and provide feedback and comments to M. Portocarrero Neyra (Deloitte)	\$521.00	1.1	\$573.10
Portocarrero Neyra, Manuel	Review Westinghouse draft report for goodwill impairment test	\$388.00	2.6	\$1,008.80
Portocarrero Neyra, Manuel	Continue to review Westinghouse draft report for goodwill impairment test	\$388.00	0.7	\$271.60
07/19/2017				
Adams, Keith	Reviewed the 3/31 goodwill impairment analysis	\$640.00	1.2	\$768.00
Hannagan, Peter	Review revisions to goodwill impairment analysis	\$561.00	0.6	\$336.60
Kettles, Sara	Update discount rate analysis for goodwill impairment model for updated data provided by C. Weber, J. Hiltz, and D. Evankovich (WEC)	\$521.00	1.7	\$885.70
Kettles, Sara	Review updates to the draft exhibits for the goodwill impairment test provided by M. Portocarrero Neyra (Deloitte)	\$521.00	0.6	\$312.60
Portocarrero Neyra, Manuel	Update Westinghouse goodwill valuation model with new projection data provided by J. Hiltz (Westinghouse)]	\$388.00	1.7	\$659.60
Portocarrero Neyra, Manuel	Continued updating Westinghouse goodwill valuation model with new information provided by J. Hiltz (Westinghouse)	\$388.00	2.3	\$892.40
Portocarrero Neyra, Manuel	Continued updating Westinghouse goodwill valuation model with new information provided by J. Hiltz (Westinghouse)	\$388.00	1.1	\$426.80
07/20/2017				
Kettles, Sara	Call with J. Hiltz (WEC) to discuss questions based on the updated exhibit package for the goodwill impairment test	\$521.00	0.3	\$156.30

Westinghouse Electric Company LLC

Deloitte Transactions and Business Analytics LLP

Fees Sorted by Category for the Fee Period

July 01, 2017 - July 31, 2017

Date	Description	Rate	Hours	Fees
<i>Interim Goodwill Impairment Test</i>				
07/20/2017				
Kettles, Sara	Analyze internal approvals for the exhibits and report for the goodwill impairment test	\$521.00	1.0	\$521.00
Kettles, Sara	Review updated valuation written report for goodwill impairment test based on current draft exhibits sent to the client, C. Weber, J. Hiltz, and D. Evankovich (Westinghouse)	\$521.00	0.3	\$156.30
Portocarrero Neyra, Manuel	Revise Westinghouse goodwill valuation excel model	\$388.00	1.6	\$620.80
Portocarrero Neyra, Manuel	Make revision to Westinghouse narrative report for goodwill impairment test	\$388.00	2.9	\$1,125.20
Portocarrero Neyra, Manuel	Continued reviewing and formatting draft goodwill valuation exhibits and report package	\$388.00	1.5	\$582.00
07/26/2017				
Kettles, Sara	Review internal approvals for the exhibits and report for the goodwill impairment test based on the updated valuation	\$521.00	0.6	\$312.60
07/27/2017				
Moss, Kevin	Review work product for goodwill impairment test	\$640.00	1.5	\$960.00
Subtotal for Interim Goodwill Impairment Test:			87.4	\$38,817.90
Total			87.4	\$38,817.90

Recapitulation

Name	Rate	Hours	Fees
Adams, Keith	\$640.00	3.9	\$2,496.00
Moss, Kevin	\$640.00	1.5	\$960.00
Hannagan, Peter	\$561.00	1.2	\$673.20

Westinghouse Electric Company LLC**Deloitte Transactions and Business Analytics LLP****Fees Sorted by Category for the Fee Period**

July 01, 2017 - July 31, 2017

Recapitulation

Name	Rate	Hours	Fees
Kettles, Sara	\$521.00	25.1	\$13,077.10
Barrazotto, Chip	\$388.00	1.0	\$388.00
Portocarrero Neyra, Manuel	\$388.00	54.7	\$21,223.60

Westinghouse Electric Company LLC

Deloitte Transactions and Business Analytics LLP

July 01, 2017 - July 31, 2017

Activity	Units	Billing Metric	Rate	Total
Hosting Detail				
User Fees	29	User	\$ 85.00	\$ 2,465.00
Hosting Fees	146.9949	GB	\$ 15.00	\$ 2,204.94
Hosting Detail Total				\$ 4,669.94
Invoice Total				\$ 4,669.94

EXHIBIT B

Deloitte Transactions and Business Analytics LLP
191 Peachtree Street, Suite 2000
Atlanta, GA 30303-1749
Telephone: 404.631.3455
Facsimile: 404.443.9555
Keith Adams

Valuation and Discovery Services Provider

In re:

WESTINGHOUSE ELECTRIC COMPANY
LLC, *et al.*,¹

Debtors.

| Chapter 11

| Case No. 17-10751 (MEW)

(Jointly Administered)

**CERTIFICATION UNDER GUIDELINES FOR FEES AND DISBURSEMENTS
FOR PROFESSIONALS IN RESPECT OF FIRST INTERIM FEE APPLICATION
OF DELOITTE TRANSACTIONS AND BUSINESS ANALYTICS LLP FOR
COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF
EXPENSES INCURRED AS VALUATION AND DISCOVERY SERVICES PROVIDER
TO THE DEBTORS FOR THE PERIOD MARCH 29, 2017 THROUGH JULY 31, 2017**

Keith Adams, deposes and says:

1. I am a principal of Deloitte Transactions and Business Analytics LLP (“DTBA”), which has an office located at 191 Peachtree Street, Suite 2000, Atlanta, GA 30303. I make this certification in connection with the first interim application (the “Application”) of DTBA, in the above-captioned debtors’ (the “Debtors”) chapter 11 cases.

2. I submit this certification with respect to DTBA’s compliance with and pursuant to the Court’s General Order M-447, the *Amended Guidelines for Fees and Disbursements for Professionals in the Southern District of New York* adopted by the Court on November 25, 2009 (the “Local Guidelines”), and the *United States Trustee Guidelines* for

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, if any, are: Westinghouse Electric Company LLC (0933), CE Nuclear Power International, Inc. (8833), Fauske and Associates LLC (8538), Field Services, LLC (2550), Nuclear Technology Solutions LLC (1921), PaR Nuclear Holding Co., Inc. (7944), PaR Nuclear, Inc. (6586), PCI Energy Services LLC (9100), Shaw Global Services, LLC (0436), Shaw Nuclear Services, Inc. (6250), Stone & Webster Asia Inc. (1348), Stone & Webster Construction Inc. (1673), Stone & Webster International Inc. (1586), Stone & Webster Services LLC (5448), Toshiba Nuclear Energy Holdings (UK) Limited (N/A), TSB Nuclear Energy Services Inc. (2348), WEC Carolina Energy Solutions, Inc. (8735), WEC Carolina Energy Solutions, LLC (2002), WEC Engineering Services Inc. (6759), WEC Equipment & Machining Solutions, LLC (3135), WEC Specialty LLC (N/A), WEC Welding and Machining, LLC (8771), WECTEC Contractors Inc. (4168), WECTEC Global Project Services Inc. (8572), WECTEC LLC (6222), WECTEC Staffing Services LLC (4135), Westinghouse Energy Systems LLC (0328), Westinghouse Industry Products International Company LLC (3909), Westinghouse International Technology LLC (N/A), and Westinghouse Technology Licensing Company LLC (5961). The Debtors’ principal offices are located at 1000 Westinghouse Drive, Cranberry Township, Pennsylvania 16066.

*Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. §330, effective January 30, 1996 (the “UST Guidelines”) (collectively, and with the *Order to Establish Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered in these cases on May 24, 2017 (the “Compensation Order”) the “Guidelines”).**

3. In compliance with the Guidelines, I hereby certify that:

a. I have read the Application and am familiar with the services for which compensation is being sought that are described therein;

b. To the best of my knowledge, information and belief, the fees and disbursement sought in the Application are in substantial compliance with the Guidelines.

c. The fees and disbursements sought in the Application are billed at rates or in accordance with practice customarily employed by DTBA for similar services and generally accepted by DTBA’s clients.

d. DTBA has not made a profit with respect to the expenses requested in the Application.

e. No agreement or understanding exists between DTBA and any other non-affiliated person or persons for the sharing of compensation received or to be received for professional services rendered in or in connection with these cases.

f. DTBA has not entered into any agreement with the office of the United States Trustee, the Debtors, any creditor or any other party in interest, for the purpose of fixing the amount of any of the fees or other compensation allowed out of or paid from the assets of the Debtors.

g. Copies of the Application were provided to the appropriate parties on or about the date set for the filing of applications by the Compensation Order.



Keith Adams
Principal

Dated: September 14, 2017